IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

TUESDAY, THE 13TH NOVEMBER 2007 / 22ND KARTHIKA 1929

W.P.(C).No. 33304 of 2007(M)

PETITIONER:

B.C.ANSARI,
THEKKADY AGRO PRODUCTS,
CHAKKUPALAM P.O., KUMILY, IDUKKI DISTRICT.

BY ADV. SRI. ARIKKAT VIJAYAN MENON
SRI. HARISANKAR V. MENON
SMT.MEERA V. MENON

RESPONDENTS:

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1. INSPECTING ASST.COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
IDUKKI AT KATTAPPANA.

2. DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM.

BY GOVT. PLEADER, SRI. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 13/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) No. 33304 OF 2007 M
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Dated this the 13th November, 2007

J U D G M E N T

Against Ext. P1 order of assessment, petitioner filed Ext. P2 appeal along with Ext. P3 application for condonation of delay and Ext. P4 application for stay. It is submitted that while these applications are pending, revenue recovery proceedings, as per Ext. P5 for the recovery of the amount due, have been issued.

2. Now that the appeal has been filed, though belatedly, I think interest of justice requires that the appellate authority should consider Ext. P3 application for condonation of delay and depending on its outcome, Ext. P4 application for stay filed by the petitioner.

3. Accordingly, I dispose of this writ petition directing the 2nd respondent to consider Ext. P3 application for condonation of delay and depending upon its outcome, Ext. P4 application for stay. This shall

be done within three weeks of receipt of a copy of this judgment.

4. In the meanwhile further proceedings pursuant to Ext.P5 shall be kept in abeyance for one month.

Petitioner shall produce a copy of this judgment before the 2nd respondent for compliance.

ANTONY DOMINIC
JUDGE

jan/-